

**Office of Chief Counsel
Internal Revenue Service
Memorandum**

Number: 200512010

Release Date: 3/25/05

CC:TEGE:EOEG:ET1:
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UILC: 3231.01-00

date: June 06, 2004

to: Director, Submission Processing
Cincinnati, OH
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel
Tax Exempt & Government Entities

subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion concerning the following businesses under the Railroad Retirement Act and the Railroad Unemployment Insurance Act:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that _____ ceased to be an employer under the Railroad Retirement Tax Act (Act) effective _____, and that, under these facts, _____ is not a covered employer under the Act. Please take the appropriate action regarding these businesses.

Janine Cook

cc: